IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

JUDGMENT

D.B. INCOME TAX APPEAL NO.51/2006

CIT, Udaipur Vs. Shri Purshottam Mali

Date 21.04.2006

PRESENT

HON'BLE MR.JUSTICE RAJESH BALIA
HON'BLE MR. JUSTICE R.P. VYAS

Mr. K.K. Bissa for the appellant.

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This appeal arising out of the order of the Income Tax Appellate Tribunal, Jodhpur Bench, Jodhpur passed in four appeals filed by the revenue relating to assessment year 1992-93 to 1994-95 and 1996-97 as well as cross objection filed by the assessee in relation to assessment year 1992-93.

The appeal filed by the revenue, raising the similar issue, has been dismissed. It has been pointed out by the learned counsel for the Revenue that the appeal against the order passed in ITA No.203/JDPR/2002 was subject matter of D.B. Income Tax Appeal No.48/2005 along with the order passed in the cross-examination relating to

that assessment.

The said appeal has been dismissed vide judgment dated 5.11.2005 as the facts and issues arising in all the appeals decided by the Tribunal are identical, this appeal must also fail in terms of the order dated 5th July, 2005.

Accordingly, the appeal fails and is hereby dismissed.

[R.P. VYAS], J. [RAJESH BALIA], J.

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